

Joint Statistics of NSCHBC/ADCPA Statistical Worksheet - Instructions

Acct	
10	Professional Gross Fees Charged (Total business done)
11	Less: Disallowances (Credits, adjustments, write-offs, bad debts)
PROFESSIONAL RECEIPTS/COLLECTIONS:	
12	Professional Gross Fees Collected (Non-capitation)
13	Less refunds
14	Capitation receipts and contract payments
15	Other income (professional & non-professional)
OVERHEAD	
<p>COMPENSATION: NON-PHYSICIAN PROVIDERS (“NPPs”) and STAFF (include contractors and leased staff) – A “Non-Doctor Provider” is a person who produces substantial income for the practice by issuing charges for his or her services. i.e. PA or Nurse Practitioner, Dental Hygienist, PTs.</p>	
16	NPP Wages (CRNAs, PAs, Hygienists, Nurse Practitioners, PTs, etc.)
17	Support Staff Wages (All non-NPP clinical and business staff) – All other clinical and business staff. All other employees of the practice. Also include transcription fees here. Exception: for a Full-time maintenance employee use janitorial)
19	Temporary or Leased Staff
20	Staff Fringe Benefits (non-doctor staff and NPPs) – Excludes doctors but includes non-doctor providers
21	Staff Retirement Plan (non-doctor staff and NPPs) – Excludes doctors but includes non-doctor providers
SUPPLIES	
22	Clerical – Office expenses but not postage, includes clearing house fees for filing insurance claims and fees for statement processing
23	Clinical – Include all clinical and lab supplies, but not outside lab fees
OCCUPANCY COSTS	
24	Rent – Rent paid – multiple locations OK. If available ensure rent paid is FMV. For Sole Proprietors use FMV if available and then zero in building depreciation and building interest.
25	Building depreciation – When building owned by practice and FMV for rent is not available
26	Utilities (do not include telephone) – Electric, gas, water but not janitorial or telephone
27	Janitorial – Usually an independent contractor. Also include full-time janitorial employees here rather than with other clinical and business staff
28	Building interest – If a mortgage being paid on the building AND building is owned by the practice, unless FMV of rent is reported.
29	Repairs, Maintenance, Other – Anything related to the building, including alarm systems. Enter equipment maintenance separately. See below

30	Telephone (exclude Yellow Pages) – Put yellow page listing cost in marketing
31	Marketing & Advertising (include Yellow Pages) – including yellow pages
32	Malpractice Insurance <u>only</u> – for Doctors and non-doctor providers, if any
33	Business Insurance (all business insurance except malpractice and auto) – Business owners, Workers Comp, Office Overhead, but not disability, life or health
EQUIPMENT	
34	Rental/Lease
35	Repairs & Maintenance (include computer maintenance) – Includes maintenance contracts on equipment and software maintenance.
36	Depreciation (do <u>not</u> include auto)
37	Equipment interest – Interest expense on loans for equipment
38	Other – Other equipment related costs
39	Billing Service (include all billing service-related fees) – Use only if services of a billing company are utilized. For costs of preparing and mailing statements only, use Supplies-Clerical.
DUES, JOURNALS, LICENSE, FEES, CONT. EDUCATION: (doctor and staff)	
40	Dues, journals, license fees (prof., society, medical staff dues) – Professional memberships and subscriptions, privilege licenses, DEA registration.
41	Conventions and seminars (include travel) – Conventions, CME, Travel, Continuing education for doctors and employees.
42	Professional Promotion (meals & entertainment) – Gifts, Entertainment – deductible and non-deductible.
43	Auto (doctor & staff-insurance, leasing, repairs/maintenance, depreciation, loan interest) – All auto costs whether for doctor or staff
BUSINESS PROFESSIONAL FEES (legal, accounting, consulting-non-medical)	
44	Legal & Accounting
45	Consulting – Fees paid to consultants
46	Laboratory (outside laboratory service)
47	Payroll Taxes (FICA, Unemp tax, All staff, including doctors) – Doctors and staff. If schedule C taxpayer, do not include SE tax.
48	All Other Taxes (property, use tax, local excise, sales)
49	Other (laundry, bank charges, non-professional magazine subscriptions) – Recruiting expenses and moving expenses.
OTHER DOCTOR FRINGES	
50	Dr. major med., life, disability ins. and medical reimbursement
51	Dr. Retirement contribution (employer-paid) – Do not include 401k deferrals withheld from the doctor's paychecks
60	Accounts Receivable at end of tax year:
61	Number of full-time equivalent (“FTE”) doctors (includes contractors, leased and

	non-owner doctors) (Use decimal equivalent) – A full-time doctor is one who works a normal full-time schedule as defined by the practice in which he or she works. If a doctor is part-time, use a fraction to report.
62	Number of FTE income producing NPP staff, extenders, PAs, NPs, Hyg., etc. based on Specialty, could include midwives, psychologists, optometrists, PTs, etc. – A full-time income producing staff member is one who works a normal full-time schedule as defined by the practice in which he or she works. If a staff member is part-time, use a fraction to report.
63	Number of FTE Rest of clinical and business staff – A full-time staff member is one who works a normal full-time schedule as defined by the practice in which he or she works. If a staff member is part-time, use a fraction to report using 2,080 as FTE and as the denominator.